IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

TUESDAY, THE TWENTY SECOND DAY OF JUNE
TWO THOUSAND AND FOUR

PRESENT
THE HON'BLE MR JUSTICE BILAL NAZKI
and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO.30034 of 1995

Between:

K. Madhavareddy, s/o Narayanreddy,
r/o Rajakkapet (V), Dubbak Mandal,
Medak Dist., (Tractor AP.23/5052) **..... PETITIONER**

AND

1.The Regional Transport Officer,
Medak District at Sangareddy
2.The Motor Vehicle Inspector,
Siddipet, Medak District **.....RESPONDENTS**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of certiorari or any other appropriate writ, order or direction calling for the records from the file of the 1st respondent herein connected with File No.R.NO.17379/A2/95, Dt.18/12/1995 and quash the same as unenforceable and pass such other order.

For the Petitioner: MR.Y.ASHOK RAJ

For the Respondents: SPL GP FOR TAXES

The Court made the following :

ORDER:

Heard learned counsel for the parties. Petitioner is aggrieved of a notice issued by the Regional Transport Officer, Medak, demanding tax of Rs.6,080/- and penalty of Rs.12,160/-. The demand notice shows that the tax has been paid by the petitioner till 31-03-1994, and thereafter he did not pay the tax. A show cause notice was issued, tax was demanded and penalty was imposed.

The learned Counsel for the petitioner relied on Section 10 of A.P.Motor Vehicles Taxation Act (for short 'the Act'). According to him, in terms of this provision he is not liable to pay any tax for the vehicle in question, which is a tractor and which is used for agricultural purpose.

The learned counsel for the respondent on the other hand submits that this has never been the case of the petitioner. As a matter of fact, he has paid tax up to 31-03-1994. Before a person takes benefit under Section 10 of the Act, he has to satisfy conditions, mentioned in the section itself.

We do not find any material on record to come to a conclusion whether the case of the petitioner is governed by Section 10 of the Act or not, particularly in view of Rule 8 of the A.P.Motor Vehicles Taxation Rules, 1963, whereby a person claiming benefit under Section 10 of the Act is required to get a certificate that the vehicle in question is used for the purposes mentioned in Section 10 of the Act. Therefore we cannot, at this stage, give a finding as to whether the petitioner is entitled to any benefits under Section 10 of the Act. Therefore, we

allow the petitioner to file an appeal before the authorities concerned, who may decide the matter in accordance with law. In the mean time, the petitioner shall pay the tax component of the demand excluding penalty, subject to the outcome of his appeal.

Writ Petition is accordingly disposed of. No costs.

(BILAL NAZKI, J)

22nd JUNE, 2004

(P.S.NARAYANA, J)

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Copy to
1.The Regional Transport Officer,
Medak District, at Sangareddy.
2.The Motor Vehicle Inspector,
Siddipet, Medak District.
3.2 CCs to the Spl.GP for Taxes, High Court of A.P., Hyderabad (OUT)
4.2 CD copies
5.One spare copy.